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UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES,) Case No.: 08cv997-IEG (RBB)

Petitioner,) Motion to Quash ORDER TO SHOW CAUSE RE: ENFORCEMENT OF INTERNAL REVENUE SERVICE SUMMONSES; Squarely Challenging Subject Matter Jurisdiction, under threat, duress and/or coercion

v.

SALLY DAWN COBB,

Respondent

(Monday, August 18, 2008, 10:30 AM Order to Show Cause Hearing)

Motion to Quash

1.1 This is Respondent strawman's proceeding by and for its Secured Party Creditor Sally Dawn Cobb (UCC, Filing Number 2008-101-3589-7, Washington State Commercial Registry), timely for Cause to Quash the U.S. District Court's* 6/6/08 Order to Show Cause as above; the Internal Revenue Service's misapplied summonses from its revenue agent M. Delgado*; and Assistant U.S. Attorney Carol M. Lee's* 6/4/08 Petition to Enforce Internal Revenue Service Summonses.

M. Delgado

1.2 In each instance the referenced summonses (all) from IRS revenue agent M. Delgado were answered timely by letter from me, sent certified mail with delivery receipt requested and received; even though he may have difficulty with straight-forward English language, referring to it as "incomprehensible." M. Delgado *concealed our* important documentation from his declaration, including the fact that he conveniently cut off a key bottom half of the IRS personnel's "*Report on Defending Our[his] Tax Exempt Wages*." M. Delgado neglected to include the fact that he was at our Pure Trust's property six different times; attempting several times to open our front door without knocking; he also neglected to include the fact that he walked around our property at least three different times for 10 to 20 minutes each; and he lied when stating "...nor [has she] had any contact

June 25, 2008 Certified Mail# 7004 1160 0002 9736 9142

United States District Court
California Southern District, Main Office
880 Front Street,
San Diego, California 92101

Re: Case No.: 08cv997-IEG (RBB)

Dear Clerk of the Court,

Enclosed is the 4-page "exhibit A" which was erroneously not included with the Motion to Quash (copy attached for your convenience) filed with the court clerk yesterday at your office.

Please attach this 4-page exhibit to the Motion to Quash.

Thank you,

Sally Dawn Cobb

Sally Dawn Cobb

AFFIDAVIT OF REVOCATION

I, Sally Dawn Cobb, being duly sworn and affixing my Signature to this document, with Assistance of Counsel, do hereby Affirm the following:

1. That I did not know a completed and filed IRS form "1040" federal income tax return or a "W-4" employee's withholding allowance certificate – authorizing an employer to withhold a worker's money from his pay – are voluntarily executed instruments that could be admissible evidence against me in civil and criminal court to show that I had voluntarily waived my Constitutionally-secured Rights; and that I had voluntarily subjected myself to the federal income excise tax provisions of the Internal Revenue Code (IRC) and the authority of the Internal Revenue Service (IRS) by agreeing "under penalties of perjury" that I was a public federal "person" - subject to that tax. [Note: simple court cites here are for reference only: 1974's Morse v. U.S. 494 F2d 876 at 880.] To Lawfully Overcome such destructive commercial and government entrapments, my Signature will only be done with a "TDC" — i.e. meaning under Threat, Duress and/or Coercion.

2. I have read part of IRS' form letter FL 1264 that states "The fact that you sent us this form 1040 shows that you recognize your obligation to file..." – but it has NOT been my intent to show IRS that I have any such obligation. In fact as a Law-abiding tax-paying Private Article III Constitutionally born free Natural Person American State Citizen I do NOT have any such duty to Congress' Article I:8:17 power.

3. My Status is also one of Peace, and without any voluntary government privilege or benefit franchises [remember item one's "TDC"], a freeman, endowed by our Creator with certain Unalienable Rights including my Rights to "life, liberty, and the pursuit of happiness," which Rights are partially enumerated in the Declaration of Independence and the Constitution for the United States of America (see its Preamble). My Birthright to "pursuit of happiness" has been supported both by our America's Founding Fathers and the U.S. supreme (as in the Constitution) Court, including my Unalienable Rights to Lawfully Contract, to acquire, own, deal in, rent, sell and/or exchange Property of various kinds, real and personal, without need of permission, privilege or benefit franchise from government. I have learned that these Unalienable Property Rights also include my Right to Contract my Labor-Property in exchange for other Property such as wages, salaries and other earnings; and that I have NEVER knowingly or intentionally waived any of my Unalienable Rights [doing so must be with consequential knowledge...1970's Brady v. U.S. 397 US 742 at 748].

4. I understand that if the exercise of Rights were subject to federal taxation, the Rights could be eliminated by increasing tax rates to unaffordable levels, so Courts have repeatedly ruled that government has NO AUTHORITY to tax the exercise of Lawful Rights of Private Citizens, as ruled by the U.S. supreme Court in 1819's McCulloch v. Maryland 4 Wheat 418 at 429-431– and 1943's Murdock v. Pennsylvania 319 U.S. 105 that added, "A state may not impose a charge for the enjoyment of a Right granted [should read protected] by the federal [American] Constitution."

5. That for past years I have been influenced by repeated public statements from the IRS by radio, television, the press, and stacks of "1040" forms in post offices and banks, reminding us of the April 15th "deadline" for filing these. In addition to the aforesaid, I have also been badly influenced by IRS' annual display with clever brainwashing in publications, articles, warnings of "punishable by fine or imprisonment," a dangerously misinformed American public, worse advice from lawyers, CPAs and other tax preparers, misleading me into believing that the [fraudulently-ratified] 16th Amendment to our American Constitution somehow authorized Congress to impose an Article 1:9:4 Direct Tax on me, my Property and my exchanges of Property as a result of exercising Constitutionally secured Rights to Contract. I was further misled into believing that I had a lawful duty to file a federal form "1040," a "W-4" employee's withholding allowance certificate, other IRS and state FRANCHISE TAX forms, all depending on the federal. I respectfully **OBJECT TO and SQUARELY CHALLENGE ALL such traps and jurisdiction now**, 1979's Burns v. Laskar 441 U.S. 471, and Hagans v. Lavine 415 U.S. 528 at 533 Note 5.

6. In connection with the facts in item #5, I was influenced by the common practice of Employers who maybe-ignorantly (see #15) mislead their Employees into believing that they are all subject to withholding of "income tax" from their earnings, with or without their permission, based on the employers' mistaken assumption that they are required by law to withhold "income tax" from the paychecks of their employees.

7. That said form "1040" contained no reference to any law that would explain exactly who is or is not liable for or subject to the income excise tax; nor did it contain any notice/warning to anyone that merely filing a completed form

"1040" with the IRS would waive my Right to Privacy and to not having to be a Witness against myself, secured by the 4th and 5th Amendments respectively to the Constitution for the USA; or that again a filed form "1040" could be IRS evidence against me in court showing that I agreed to be liable for and subject to the income excise tax. All this is even though, as a Private Natural Person born free Article III American State Citizen with no voluntary government privilege or benefit franchises – and among America's "sovereigns without subjects" [1793's Chisholm v. Georgia 2 Dall 419 at 471] with Unalienable Rights, this Citizen is otherwise by Law NOT ever liable for or subject to any federal income excise tax and has no obligation whatsoever to complete or file any federal form "1040" ad nauseam.

8. At no time was I ever informed by the IRS nor by any lawyer, CPA or otherwise that the 16th Amendment to America's Constitution - as affirmed by the U.S. supreme Court in such cases as 1916's Brushaber v. Union Pacific R.R. Co. 240 U.S. 1 and 1916's Stanton v. Baltic Mining Co. 240 U.S. 103 - that the income tax is an indirect Excise tax in accordance with Article 1, Section 8, Clause 1 of the Constitution - and that the 16th Amendment does NOT authorize a tax on Private Individuals with NO (TDC) voluntary government privilege or benefit franchise.

9. At no time was I ever informed by the IRS nor by any lawyer, CPA or other tax preparer that - because of various U.S. supreme Court rulings in cases such as 1911's Flint v. Stone Tracy Co. 220 U.S. 107, and 1895's Pollock v. Farmer's Loan and Trust Co. 157 U.S. 492 - the Indirect Excise Tax on "incomes" related to the 16th Amendment is actually a tax upon CORPORATION privileges granted by government and measured by the amount of corporate income (see Corporations Tax Act, Statutes at Large, 1909, volume 36, section 38, page 112). This income excise tax may also be properly imposed on certain other privileges provided by government and measured by income, such as lawyers' privileged occupations as "officers of the court" [see 1881's Springer v. U.S. 102 U.S. 586] - and this income excise tax may also be imposed upon criminal gains or profits.

10. Subsequently I read parts of Report No. 80-19A, with "Some Constitutional Questions Regarding the Federal Income Tax Laws," published by the American Law Division of the Congressional Research Service of the Library of Congress, updated January 17, 1980. This publication described the tax on "income" identified in the 16th Amendment to the Constitution as an Indirect Excise Tax, with "The Supreme Court...first noted that the 16th Amendment did NOT authorize any new type of tax, NOR did it repeal the tax clauses of Article 1 of the United States Constitution, quoted above," and it further stated "Therefore, it can clearly be determined from the decisions of the United States Supreme Court that the income tax is an indirect tax, generally in the nature of an excise tax." This proved in my mind that the "income tax" is not a tax on me as an individual, but is rather a tax as described by the U.S. supreme Court again in 1911's Flint v. Stone Tracy Co. 220 U.S. 107... the Court defining income excise taxes as "...taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges." NONE of these apply to me as a Private Citizen - using "TDC."

11. I was unaware of the truth in one often-publicized IRS statement, "The income tax system is based upon voluntary compliance with the law and self-assessment of tax." It has NEVER been my intention or desire to self-assess me voluntarily with a not-owed income excise tax; but rather I thought that compliance was required.

12. That in study and with professional consultation I examined I.R. Code (Title 26 U.S. Code) Sections 6001, 6011, 6012, 6331, 7203, and 7205, and am convinced that by American Law I am not now, and NEVER have been, a voluntary federal "person" (corporation, association, partnership, individual etc.) as referred to in those sections.

13. That after careful study and professional consultation re the I.R. Code, I have NEVER found or been shown any section therein that imposed a requirement on me - as a Private born free sovereign individual Natural Person Article III American State Citizen with no voluntary government privilege or benefit franchise - to file a federal form "1040" or pay any income excise tax, or that classified me as a "person liable," "person made liable" or "taxpayer" as defined in I.R. Code Section 7701:a:14 that states, "The term 'taxpayer' means any person subject to any internal revenue tax." And 7701:a:26's tricky "trade or business includes [i.e. means, Montello v. Utah 221 US 452 at 466] the performance of the functions of a public office" (NOT a nearby Cafe or Tips).

14. That after study and consultation I found the only possible requirement upon me - as a Private Natural Person American National Article III State Citizen individual - in the I.R. Code to pay a federal excise income tax was the title of Part I Subtitle A, Chapter 1, Subchapter A — deceptively titled "Tax on Individuals." Further study of this part of the Code showed NO provision in the body of the statutes imposing any liability obligation on me for payment of a federal excise income tax. Careful study and consultation showed that such law is determined NOT by the title but by

the actual wording in the body of a statute - and that the title of a statute is merely a guide to the statute, for the title has NO authority at law.

15. After more study and consultation I noted I. R. Code Chapter 21 entitled, "Federal Insurance Contributions Act" [Social Security], Subchapter A of Chapter 21 with "Tax on Employees" - which includes §3101 identified as a tax on "income," not an "insurance contribution" nor a "tax on employees" nor on "wages" nor on "earnings." My attention was also drawn to the following: There is NO provision in the Code that imposes this tax on an Employee or requires one to pay it; however a voluntarily completed "W-4" employee's withholding allowance certificate authorizes the Employer to withhold money from a worker's pay for [social insecurity] income excise tax. Otherwise an Employer has NO Authority to withhold money from a worker's pay for the [social security] income tax, a socialist/communist graduated income excise tax nor any other IRS tax if there is NO voluntarily-signed "W-4" form filed.

16. That the IRS does NOT publicize its Title 26 CFR (Code of Federal Regulations) Ch. 1 4/1/88 Edition Section 1.1.1: "Income tax on individuals...(a)...Imposes an income tax on the income of every individual who is a citizen or resident of the United States [federal U.S.]...(b)...all citizens of the United States...(c)...Who is a citizen: Every person born or naturalized in the United States and subject to its jurisdiction ..." Black's Law Dictionary 5th Edition at page 1375 shows "United States" having three different definitions; just one being the federal D.C.'s (plus the sovereign among nations, plus our USA for us).

17. After further study my attention was drawn to §61(a) of the I. R. Code, which lists items that are sources of "income." The IRS Collection Summons form 6638 (12/82) confirms these items as "sources;" NOT income but rather just "sources:" "Wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, pensions, business income, gains from dealings in property, and any other compensation for services [receipt of property other than money] — for sources are NOT income — but sources become "income" if they are entered as "income" on a signed form "1040," since the signer affirms under PENALTIES OF PERJURY that they are income.

18. This same section 61(b) clearly shows which other sections identify items that are included in "income." "For items specifically included in gross income, see Part II (sec. 71 and following):" I reviewed sections 71 through 87 and verified that wages, salaries, commissions, tips, interest, dividends, pensions, rents, royalties, etc. are NOT included as "income," and in fact these items are NOT mentioned anywhere in any of these sections.

19. One might guess that government runs on income taxes; but President Reagan's 1984 Taxpayer Survey of the Grace Commission Report at page 21 refutes that with "100 percent of what is collected is absorbed solely in interest on the federal debt and by federal government contributions to transfer payments [welfare]. In other words, all individual income tax revenues are gone before one nickel is spent on the services which taxpayers expect..."

20. From further study it is now clear to me that the only way Property could have been considered federal excise "income" when received by me — as a Private Constitutionally born free sovereign Natural Person Article III American State Citizen with no voluntary government privilege or benefit franchise — whether wages, salaries, commissions, tips, interest, dividends, rents, royalties, pensions etc. — is if I voluntarily filed a form "1040" income tax return, under penalties of perjury affirming that all information on it was true, and that any amounts listed in the "income" block were "income" — thus acknowledging under oath that I was liable and subject to the income excise tax and had a duty to file an IRS form "1040" ad nauseam — NONE of which I have ever signed as "intelligent acts done with sufficient awareness of the relevant circumstances and consequences" [#3's 1970 Brady v. U.S. 397 US 742 at 748].

21. That with reliance on these U.S. supreme Court rulings, and my Constitutionally-protected 5th and 9th Amendment Rights to lawfully Contract, work, acquire and own Property, I am convinced that I am NOT and NEVER have been liable for, subject to, or required to pay any federal income excise tax. I am not now and never was a federal "taxpayer" as defined in the I. R. Code; and I have NEVER had any lawful obligation to file a form "1040," sign ANY form "W-4" employee's withholding allowance certificate" or other IRS forms, keep any records or provide any information to the IRS whatsoever.

22. Conversely the IRS' misleading words and phrases, and omissions, in the I.R. Code and published articles, have conned many of us among America's Private "We the People" into thinking that we all have a liability to file form "1040" income tax returns," "W-4" employee's withholding allowance certificates" etc., as well as to keep records, provide information and pay ongoing income excise taxes. For example one glaring omission is in IRC's §6331

excerpts that accompany IRS levies but shrewdly leave out "(a) Authority of Secretary...Levy may be made upon the accrued salary or wages of any officer, employee, or elected official of the United States (remember #16), the District of Columbia or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official [notice NOT us Private Citizens!]..."

23. That by reason of the aforesaid Facts I do hereby exercise my Rights as a Private Constitutionally born free sovereign Natural Person Article III American State Citizen with no voluntary (TDC) government privilege or benefit franchise – supported by Court decisions such as 1981's U.S. v. Kis 658 F2d 526 at 536 citing 1964's U.S. v. Powell 379 US 48 at 57-58 – to **Revoke and Render Null and Void**, currently and retroactively from the signing hereof - based among other things upon the CONSTRUCTIVE FRAUD perpetrated upon us by the U.S. Congress and the Internal Revenue Service - ALL form "1040" federal income tax returns, all "W-4" employee withholding allowance certificates, all other related documents ever submitted by me, and ALL of my Signatures on the aforesaid items. This Revocation is based on my Rights relating to government CONSTRUCTIVE FRAUD, as established in but not limited to 1979's El Paso Natural Gas Co. v. Kysar Ins. Co. 605 Pacific 2d. 240 with its "Constructive fraud as well as actual fraud may be the basis of cancellation of an instrument," and 1878's U.S. v. Throckmorton 98 US 61 at 65 with "Fraud vitiates [invalidates] the most solemn of Contracts, documents and even judgments..."

24. That further, I do hereby declare that I am NOT and never was a liable federal "taxpayer" as that term is defined in the I.R. Code §7701, or a "person liable" for any Internal Revenue Tax, or a person "subject to" the provisions of that Code; and declare that I try to be a law-abiding tax-paying Christian "non-taxpayer" by definition as the Courts have recognized and acknowledged "... for with them Congress does not assume to deal and they are neither of the subject nor the object of revenue laws...", as ruled by the Court in 1922's Long v. Rasmussen, 281 F2d. 236 and 1955's Gerth v. U.S. 132 F. Supp. 894 with 1901's De Lima v. Bidwell 182 U.S. 176 at 179.

I now affix my Signature to these Affirmations, without recourse:

Sally Dawn Colbert (signature), Private Natural Person Constitutionally born free Article III American State Citizen
Affirmant's Signature

Subscribed and sworn to before me, a Notary Public, of California State,
San Diego County, this 3rd day of July, 2007.

(signature) Seal:
Notary Public
My commission Expires On: May 9, 2010

JUNG RAN CHOI
COMM. # 1665513
NOTARY PUBLIC-CALIFORNIA
SAN DIEGO COUNTY
MY COMM. EXP. MAY 9, 2010